

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh perputaran modal kerja, perputaran total aset dan *leverage* terhadap profitabilitas perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia.

Penelitian ini adalah penelitian kuantitatif dengan populasi perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia periode 2014-2016. Teknik pengambilan sampel adalah *purposive sampling*, jumlah sampel yang digunakan sebanyak 12 perusahaan. Teknik analisis data yang digunakan dalam penelitian adalah analisis regresi linier berganda dan pengujian hipotesis dengan menggunakan SPSS.

Hasil penelitian menyatakan bahwa perputaran modal kerja berpengaruh signifikan dengan arah negatif terhadap profitabilitas perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia, perputaran total aset tidak berpengaruh signifikan dengan arah positif terhadap profitabilitas perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia, dan *leverage* tidak berpengaruh signifikan dengan arah negatif terhadap profitabilitas perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia.

Kata Kunci : Perputaran Modal Kerja, Perputaran Total Aset, *Leverage* dan Profitabilitas.

ABSTRACT

The purpose of this research is to determine the influence of working capital turnover, total asset turnover and leverage to the profitability of Food and Beverages companies which is listed on the Indonesia Stock Exchange.

This research is a quantitative research with the population of Food and Beverages companies which is listed in Indonesia Stock Exchange at 2014-2016 period. Sampling technique is purposive sampling, the number of samples that been used as many as 12 companies. Data analysis techniques used in the research are multiple linear regression analysis and hypothesis testing with using SPSS.

The result of research indicates that working capital rotation has significant influence with negative direction toward profitability of Food and Beverages company which is listed in Indonesian Stock Exchange, total asset turnover does not influenced significantly positive direction to profitability of Food and Beverages company which is listed in Indonesia Stock Exchange, and leverage has a influenced significantly with the negative direction on the profitability of Food and Beverages companies which is listed on the Indonesia Stock Exchange.

Keywords: Work capital turnover, total asset turnover, leverage and profitability.

